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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8215 OF 2007

M/s. Kay Iron Works
(Satara Maharashtra) ... Petitioners

Versus

Union of India and Ors. ... Respondents

Mr. Madhur R. Baya for Petitioners.

Mr.S.M. Shah with Mr.N.V. Masurkar for Respondents.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 13, 2007

P.C.

. Rule. Heard forthwith.

. Petitioner by the present petition impugns the order dated 3.1.2007 in Appeal No.E/2709/01 and the order dated 16.8.2007 in the Rectification application.

. The learned Bench of this court relying on the judgment of the Supreme Court in the case of Devang Rasiklal Vora Vs. CC 2003 (158) ELT 30 as no order was passed for the period of two years from the date of hearing, set aside the same and remanded the matter back to the tribunal. In the instant case, the matter was heard on 2.12.2004 and the same was

decided on 3.1.2007. Considering the above, order dated 3.1.2007 and 16.8.2007 are set aside and the matter is remanded back to the tribunal for rehearing the appeal de novo and thereafter to pass orders according to law. Rule made absolute accordingly. No order as to costs.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**